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10 UNITED STATES BANKRUPTCY COURT
11 NORTHERN DISTRICT OF CALIFORNIA
12 SAN FRANCISCO DIVISION
13

14 In re
15 PLANT INSULATION COMPANY, a
California corporation,
16 Debtor.

17 Tax ID: 94-0292481
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Case No. 09-31347

Chapter 11

**FOURTH INTERIM APPLICATION
OF SHEPPARD, MULLIN, RICHTER
& HAMPTON LLP FOR
ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF
EXPENSES INCURRED AS COUNSEL
FOR THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS OF
PLANT INSULATION COMPANY**

Date: December 3, 2010
Time: 9:30 a.m.
Judge: Hon. Thomas E. Carlson
Place: Courtroom 23
235 Pine Street
San Francisco, CA

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1 **I.**

2 **INTRODUCTION**

3 This is the fourth interim fee application (the "Fourth Interim Application") for
4 allowance of compensation and reimbursement of expenses of Sheppard, Mullin, Richter
5 & Hampton LLP ("Sheppard") as bankruptcy counsel for the Official Committee of
6 Unsecured Creditors (the "Committee") of Plant Insulation Company (the "Debtor") in the
7 above-captioned chapter 11 case.

8 Sheppard seeks approval of compensation for professional legal services rendered
9 and reimbursement of expenses incurred as counsel for the Committee from June 1, 2010
10 through September 30, 2010 (the "Fourth Application Period") totaling \$584,118.62. This
11 amount consists of professional fees of \$570,153.00 and reimbursement of expenses of
12 \$13,965.62.

13 To date the Court has approved on interim basis the following fees and expenses of
14 Sheppard: (a) for the period from May 20, 2009 through September 30, 2009 (the "First
15 Application Period"), compensation totaling \$37,202.04, consisting of total professional
16 fees of \$35,004.50 and expenses of \$2,197.54; (b) for the period from October 1, 2009
17 through January 31, 2010 (the "Second Application Period"), compensation totaling
18 \$122,427.96, consisting of total professional fees of \$121,602.00 and expenses of \$825.96;
19 and (c) for the period from February 1, 2010 through May 31, 2010 (the "Third
20 Application Period"), compensation totaling \$507,454.99, consisting of total professional
21 fees of \$497,087.50 and expenses of \$10,367.49.

22 On September 26, 2009, this Court entered its *Order Granting Debtor's Motion to*
23 *Establish Interim Fee Application and Expense Reimbursement Procedures* [Dckt #344]
24 (the "Knudsen Order"). Subject to the terms and conditions set forth therein, the Knudsen
25 Order authorized professionals whose employment had been approved by the Court to be
26 paid amounts representing 80% of such firm's fees and 100% of such firm's expenses on
27 an interim basis prior to approval of a formal fee application through the filing and service
28 of a monthly cover sheet application ("Cover Sheet Application") for such amounts

1 pursuant to the procedures set forth in the Knudsen Order. As described in detail below,
2 Sheppard filed four Cover Sheet Applications for periods covered in the Fourth
3 Application Period, and was paid approximately 11% of its fees (or \$63,672.74) and
4 approximately 40% of its expenses (or \$5,604.14) through the application of its retainer to
5 such amounts. Sheppard's retainer has been fully applied, such that it is no longer holding
6 any amount as a retainer.

7 Though the First Application Period extended from May 20, 2009 to September 30,
8 2009, Sheppard did not seek in its prior Applications, and does not seek in this Fourth
9 Interim Application, any compensation or reimbursement for expenses prior to August 5,
10 2009, the date that this Court entered its *Memorandum re Appointment of Counsel for*
11 *Official Committee of Unsecured Creditors* (the "Memorandum Decision").

12 The Committee's application to employ Sheppard was objected to by United States
13 Fire Insurance Company ("U.S. Fire"). After extensive briefing and multiple court
14 hearings, the Court entered the Memorandum Decision, approving Sheppard's
15 employment. U.S. Fire appealed the appointment of Sheppard as Committee counsel and
16 that appeal has now been dismissed. Sheppard has spent substantial time before and after
17 the entry of the Memorandum Decision (during all Application Periods, but primarily the
18 First and Second Periods) with regard to its employment as Committee counsel. Such
19 matters are hereinafter called the "Sheppard Employment Matters." In addition, prior to
20 the entry of the Memorandum Decision Sheppard did certain work during the First
21 Application Period for the Pre-Petition Committee¹ (the "Pre-Petition Committee Work").
22 Sheppard did not seek payment in the First, Second or Third Interim Applications, and is
23

24 ¹ "Pre-Petition Committee" refers to the Informal Asbestos Creditors' Committee of Plant
25 Insulation Company that was formed prior to this bankruptcy case, and which Sheppard
26 represented. The Pre-Petition Committee was composed of three members, all of whom
27 are the designated representatives for members of the Official Committee: (a) Alan
28 Brayton of Brayton Purcell; (b) David M. McClain, of Kazan McClain; (c) Jerry Neil Paul
of Paul Hanley & Harley. More detail regarding Sheppard's representation of the Pre-
Petition Committee is set forth in the Declaration Of Michael H. Ahrens In Support Of
Application For Order Authorizing Employment Of Sheppard, Mullin, Richter & Hampton
LLP As Counsel For The Official Committee Of Unsecured Creditors [Dckt #87].

1 not seeking payment in this Fourth Interim Application, for: (i) any time prior to the date
2 of the Memorandum Decision; (ii) the Sheppard Employment Matters; or (iii) the Pre-
3 Petition Committee Work. Sheppard reserves the right to seek compensation for such
4 matters in any future Interim Fee Application or in a Final Fee Application.

5 As will be set forth in additional detail in other parts of this Application, Sheppard's
6 efforts on behalf of the Committee during the Fourth Application Period have constituted
7 significant strides in the plan confirmation process and the progress of this case. Sheppard,
8 in cooperation with the Committee, accomplished the following during the Fourth
9 Application Period:

10 (i) Sheppard took the lead in drafting and negotiating a Plan, Disclosure
11 Statement and all related Plan documents (including the trust distribution procedures and
12 the claims matrix) with co-proponents the Debtor and the Futures Representative, which
13 Sheppard filed during the Fourth Application Period. The filing of the Plan and Disclosure
14 Statement on June 14, 2010 was a significant step towards a successful reorganization in
15 this case and the provision of relief to the large number of sick and dying asbestos victims
16 whose state court cases are stayed. The Plan and Disclosure Statement were the
17 culmination of months of drafting and negotiation over specific provisions, which
18 negotiations and revisions intensified in the weeks leading up to the filing. Sheppard also
19 negotiated with the Debtor's insurers, including at in person meetings, to obtain their input
20 on the Plan, both before and after the Plan was filed. Negotiations on the provisions of the
21 Plan and Plan-related issues have continued among the Committee, the Debtor, the Futures
22 Representative, the Debtor's insurers, and other parties, with Sheppard leading said
23 negotiations on behalf of the Committee. These negotiations have included an in person
24 meeting with the Insurers to address the bullet points objections to the Disclosure
25 Statement and the term sheet for a plan prepared by the Insurers. Further, in addition to
26 the above, Sheppard also prepared and served all creditors in this case with the notice of
27 the Disclosure Statement hearing.

1 (ii) Sheppard strenuously and successfully opposed a motion to appoint a trustee
2 in this case first made in a countermotion by the U.S. Trustee, then made in multiple
3 joinders and other pleadings by the Debtor's insurers. The Committee and the other Plan
4 Proponents felt strongly that appointment of a trustee would have significantly delayed the
5 plan confirmation process at a point in the case where the Debtor, the Futures
6 Representative and the Committee had finally agreed to the terms of a plan after months of
7 negotiation. Further, the Committee felt that the limited conflicts issues posed did not
8 necessitate appointment of a trustee, but merely required the appointment of a further
9 officer of the Debtor to make decisions on behalf of the Debtor in matters in which the
10 Debtor's CEO had a potential conflict, per the normal practice of corporations. Sheppard
11 thus researched and filed multiple briefs opposing the appointment of a trustee, and
12 advocated on behalf of the Committee at the hearing on the trustee motion. At the
13 conclusion of the hearing, the U.S. Trustee's motion was denied, thus marking a
14 significant victory for the Committee, the other Plan Proponents, and the progress of this
15 bankruptcy case generally.

16 (iii) Sheppard drafted a motion to approve specialized ballots to be utilized in
17 connection with voting on the Plan, to accommodate the peculiarities of voting in the
18 524(g) scenario in general and this case in particular. This included drafting the forms of
19 the ballots and the voting procedures, all of which Sheppard negotiated with the Debtor
20 and the Futures Representative. Sheppard has also reviewed objections to the Ballot
21 Motion filed by certain insurers and conferred with the other Plan Proponents and the
22 insurers regarding said objections.

23 (iv) Sheppard interviewed several candidates to serve as financial consultant to
24 the Committee and the Futures Representative in connection with plan confirmation,
25 negotiated the terms of the retention of Charter Oak, the consultant that was chosen, and
26 then sought and obtained Court approval for the retention. Sheppard then brought the
27 consultant up to speed and has worked with the consultant on various plan confirmation
28 issues.

1 (v) With the Debtor's conflicts executive now in place, Sheppard has reviewed
2 documents and matters relating to the employment of the Debtor's CEO and negotiated
3 with the Debtor through the conflicts executive regarding the terms of that employment.

4 (vi) Sheppard also reviewed the motion by the Debtor's insurers to require
5 compliance by attorneys representing asbestos victims to file statements under Federal
6 Rule of Bankruptcy Procedure 2019 and advised the Committee regarding the issues posed
7 in the motion. Sheppard drafted a response to the motion, drafted exemplar 2019
8 statements for attorneys for asbestos victims to use and adapt, and negotiated with the
9 insurers' counsel regarding a potential resolution of the issues posed.

10 (vii) Sheppard negotiated with the Debtor regarding a stipulation to assign estate
11 claims against Messrs. Gregory and Travis to the Committee, and drafted a stipulation and
12 draft motion to approve the stipulation.

13 (viii) Sheppard represented the Committee in connection with the discussions and
14 hearings on the Debtor's third motion to extend exclusivity, the Debtor's motion to assume
15 pre-petition settlement agreements with two insurers, and various relief from stay matters.

16 (ix) Sheppard kept the Committee constantly updated regarding matters and
17 developments in this case, and has stayed in close contact with the Committee in order to
18 develop strategies relating to said matters.

19 II.

20 RELIEF REQUESTED AND BASIS FOR RELIEF

21 Sheppard seeks an order of the Court (1) granting interim approval of compensation
22 totaling \$584,118.62, consisting of total professional fees of \$570,153.00 and
23 reimbursement of expenses totaling \$13,965.62, for services rendered on behalf of the
24 Committee during the Fourth Application Period; (2) ratifying any payments previously
25 made to Sheppard for that time period pursuant to the Knudsen Order, which payments as
26 of the filing of this Fourth Interim Application totaled \$69,276.88, consisting of
27 \$63,672.74 in fees and \$5,604.14 in expenses; (3) authorizing and directing the Debtor to
28 make immediate payment to Sheppard of the \$514,841.74 in allowed and outstanding

1 amounts approved and unpaid, which amount consists of (a) \$490,566.76 in fees and
2 \$6,340.79 in expenses not yet paid from Sheppard's monthly cover sheet applications; and
3 (b) \$17,934.19, consisting of \$15,913.50 in fees and \$2,020.69 in expenses, incurred in the
4 Fourth Application Period and not previously billed; and (4) granting such other and
5 further relief as the Court may deem just and proper.

6 Sheppard estimates that it will incur approximately \$10,000.00 in fees preparing
7 this Fourth Interim Application, representing approximately 1.7% of the amount sought in
8 the Application. Because those fees are incurred after the Fourth Application Period, no
9 application is made in this Fourth Interim Application for payment of such amounts.

10 Sheppard's request for relief is based on this Application, the omnibus notice (the
11 "Notice") on interim fee applications filed concurrently herewith by the Debtor, the
12 declaration of Michael H. Ahrens filed in support of the Fourth Interim Application, and
13 all related declarations and pleadings previously filed, or that may be filed, prior to the
14 hearing on this matter.

15 This Fourth Interim Application is made pursuant to the provisions of Bankruptcy
16 Rule 2016 and Section 330 of title 11 of the United States Code (the "Bankruptcy Code").
17 Except as otherwise noted in the pages that follow, the Application conforms with the
18 United States Trustee's guidelines for compensation and expense reimbursement for
19 professionals (the "UST Guidelines") and the Guidelines for Compensation and Expense
20 Reimbursement of Professionals and Trustees for the United States Bankruptcy Court,
21 Northern District of California ("District Guidelines"). The UST Guidelines and the
22 District Guidelines are referred to together as the "Guidelines" in this Application.

23 In support of the Fourth Interim Application, Sheppard respectfully represents as
24 follows:

25 **III.**

26 **EMPLOYMENT AND PRIOR COMPENSATION**

27 Sheppard's employment was approved by this Court's Memorandum Decision,
28 which was entered on the docket on August 5, 2009 [Dckt. #275]. After both Sheppard

1 and the Committee filed statements accepting the conditions of Sheppard's employment set
2 forth in the Memorandum Decision,² the Court entered its *Order Appointing Counsel for*
3 *Creditors Committee* [Dckt #282] (the "Appointment Order") on August 12, 2009,
4 confirming Sheppard's appointment as Committee counsel. A subsequent appeal of
5 Sheppard's appointment as Committee counsel was dismissed by the District Court on
6 April 14, 2010.

7 As previously disclosed in the Declaration of Michael H. Ahrens in support of the
8 Committee's application to employ Sheppard, as of the petition date, Sheppard possessed a
9 prepetition retainer in the amount \$736,361.87 (the "Retainer").³ This amount constituted
10 the sum of a \$675,000.00 retainer transferred by the Debtor to Sheppard immediately prior
11 to the petition date, as well as amounts remaining from retainers advanced by the Debtor to
12 Sheppard on account of the Pre-Petition Committee. As described in detail below,
13 pursuant to this Court's orders approving Sheppard's First, Second and Third Interim
14 Applications and pursuant to Sheppard's Cover Sheet Applications pertaining to the Fourth
15 Application Period, Sheppard applied the Retainer to the amounts approved in these orders
16 and allowed under the Cover Sheet Applications and thereby exhausted the Retainer.
17 Sheppard no longer holds any Retainer from the Debtor.

18 This is Sheppard's fourth interim application for payment of fees and
19 reimbursement of costs in this case. Sheppard previously applied for approval of
20 professional fees and expenses as follows:

21 **A. First Interim Application.**

22 Sheppard filed its First Interim Application on October 30, 2009 [Dckt #375]
23 seeking \$37,202.04 in total compensation, consisting of \$35,004.50 in professional fees
24 and \$2,197.54 in expenses for the First Application Period covering the period from
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26 ² See Docket #s 276 and 277.

27 ³ See ¶ 43, Declaration Of Michael H. Ahrens In Support Of Application For Order
28 Authorizing Employment Of Sheppard, Mullin, Richter & Hampton LLP As Counsel For
The Official Committee Of Unsecured Creditors [Dckt #87].

1 May 20, 2009 through September 30, 2009. The fees and expenses sought in the First
2 Interim Application included those amounts evidenced in Sheppard's First and Second
3 Cover Sheet Applications filed pursuant to the Knudsen Order.⁴ U.S. Fire objected to
4 Sheppard's First Interim Application as well as to its First and Second Cover Sheet
5 Applications. After a hearing held on November 30, 2009, this Court overruled all of U.S.
6 Fire's objections and entered an order dated December 6, 2009 [Dckt #405] (the "First
7 Application Order") approving the \$37,202.04 in compensation requested in the First
8 Interim Application. A copy of the First Application Order is attached hereto as
9 Exhibit A-1. Following the entry of the First Application Order, and pursuant to the
10 provisions of said Order, Sheppard applied the Retainer to the \$37,202.04 in fees and
11 expenses approved for the First Application Period.

12 **B. Second Interim Application.**

13 On November 25, 2009, Sheppard filed its Third Cover Sheet Application⁵ pursuant
14 to the Knudsen Order with respect to its fees and expenses incurred during the period
15 beginning October 1, 2009 through October 31, 2009. U.S. Fire filed an objection⁶ to the
16 Third Cover Sheet Application on December 4, 2009. Sheppard elected not to file Cover
17 Sheet Applications for the months of November 2009, December 2009 or January 2010.
18 On March 2, 2010, Sheppard filed its Second Interim Application [Dckt #483] seeking
19 compensation totaling \$122,427.96, consisting of \$121,602.00 in professional fees of
20 \$825.96 in expenses for the Second Application Period covering the period from
21 October 1, 2009 through January 31, 2010, which amounts included those sought in
22 Sheppard's Third Cover Sheet Application. U.S. Fire filed an objection to the Second
23 Interim Application on March 11, 2010.⁷

24
25 ⁴ See Docket #s 328 and 362, respectively.

26 ⁵ See Docket #397.

27 ⁶ See Docket #403.

28 ⁷ See Docket #496.

1 Pursuant to the Knudsen Order, the fees and expenses sought in the Third Cover
2 Sheet Application were considered along with U.S. Fire's objections at the hearing on the
3 Second Interim Application. After a hearing held on March 29, 2010, this Court overruled
4 all of U.S. Fire's objections in its order entered on March 31, 2010 [Dckt #519] (the
5 "Second Application Order") approving the \$122,427.96 in compensation requested in the
6 Second Interim Application. A copy of the Second Application Order is attached hereto as
7 Exhibit A-2. Following the entry of the Second Application Order, and pursuant to the
8 provisions of said Order, Sheppard applied the Retainer to the \$122,427.96 in fees and
9 expenses approved for the Second Application Period.

10 **C. Third Interim Fee Application.**

11 Sheppard filed its Third Interim Fee Application on June 30, 2010, seeking approval
12 of \$507,454.99 in total compensation for the period from February 1, 2010 through
13 May 31, 2010, consisting of total professional fees of \$497,087.50 and expenses of
14 \$10,367.49. This included amounts sought in Sheppard's Fourth, Fifth, Sixth and Seventh
15 Cover Sheet Applications. U.S. Fire objected to Sheppard's Fourth Cover Sheet
16 Application, but after a hearing was held on that objection on April 16, 2010, the
17 Bankruptcy Court overruled the objection and issued an order providing that U.S. Fire
18 shall be deemed to have a standing objection to Sheppard's fee applications based on its
19 contentions that the order appointing Sheppard was improper, and shall be deemed to have
20 preserved any such arguments without the need for filing further objections. U.S. Fire has
21 therefore not filed any objections to Sheppard's fee applications since the hearing on its
22 objection to the Fourth Cover Sheet Application.

23 After a hearing held on July 26, 2010, this Court entered an order approving all
24 amounts sought in Sheppard's Third Interim Application on July 28, 2010 [Dckt #768] (the
25 "Third Application Order"). A copy of the Third Application Order is attached as
26 Exhibit A-3. After the Third Application Order was entered, Sheppard applied its Retainer
27 to the \$108,157.18 that was approved in that Order and not yet paid pursuant to the
28 Knudsen Order.

D. Further Cover Sheet Applications.

Pursuant to the Knudsen Order, Sheppard filed monthly Cover Sheet Applications for payment of fees and reimbursement of expenses on July 20, 2010, August 10, 2010, September 9, 2010 and October 8, 2010.⁸ No objections were filed to any of the foregoing Cover Sheet Applications. As such, pursuant to the Knudsen Order, Sheppard was entitled pursuant to the Knudsen Order to apply its Retainer to 80% of the fees and 100% of the expenses requested in each Cover Sheet Application. However, the Retainer was exhausted after it was applied to 100% of the expenses (\$5,604.14) and a portion of the fees (\$63,672.74) requested in the Eighth Cover Sheet Application. Sheppard has not received any further payment on any of the Cover Sheet Applications filed during the Fourth Application Period. The following is a breakdown of the Cover Sheet Applications filed by Sheppard for the Fourth Application Period:

Cover Sheet	Period Covered	Fees	Expenses	Fees Paid	Expenses Paid	Unpaid Fees	Unpaid Expenses
8 th	6/1/10 – 6/30/10	\$226,976.50	\$ 5,604.14	\$63,672.74	\$ 5,604.14	\$163,303.76	\$0
9 th	7/1/10 – 7/30/10	\$125,346.00	\$3,686.39	\$0	\$0	\$125,346.00	\$3,686.39
10 th	8/1/10 – 8/30/10	\$106,569.00	\$1,624.23	\$0	\$0	\$106,569.00	\$1,624.23
11 th	9/1/10 – 9/30/10	\$95,348.00	\$1,030.17	\$0	\$0	\$95,348.00	\$1,030.17

IV.

CASE STATUS

A general background discussion regarding the status of the case is contained in the contemporaneously filed fee application of Debtor's counsel and is incorporated by this reference as contemplated under District Guideline, I.2.⁹

⁸ See Docket #s 738, 785, 821 and 855 respectively.

⁹ See District Guideline, I.2.

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V.

EXHIBITS TO APPLICATION

The exhibits attached to this Application are as follows:

A copy of the First Application Order is attached as Exhibit A-1.

A copy of the Second Application Order is attached as Exhibit A-2.

A copy of the Third Application Order is attached as Exhibit A-3.

Copies of the Memorandum Decision and the Appointment Order are attached as Exhibit B.

Detailed statements (the "Statements") of the services Sheppard performed and the out-of-pocket expenses Sheppard incurred during the Fourth Application Period are set forth on Exhibit C-1, Exhibit C-2, Exhibit C-3, Exhibit C-4, and Exhibit C-5. The first four Statements cover the following portions of the Fourth Application Period, respectively: (i) June 1, 2010 through June 30, 2010, (ii) July 1, 2010 through July 31, 2010, (iii) August 1, 2010 through August 31, 2010, and (iv) September 1, 2010 through September 30, 2010. These Statements were used for Sheppard's Seventh, Eighth, Ninth and Tenth Cover Sheet Applications, respectively. Exhibit C-5 covers a handful of time entries during the Fourth Application Period that was not picked up on the monthly bills attached to the Cover Sheet Applications.

The Statements set forth Sheppard's time and expense records as kept in the ordinary course of Sheppard's business, and contain the following information: the names of each attorney or paralegal performing services, the description of the services, and the amount of time incurred for their services. The Statements are organized in chronological order, separated by billing categories for each task or matter (each a "Project Billing Category") as required by the Guidelines. Summaries of the professional fees incurred by each attorney or paralegal performing services, the hourly rate, the amount of time spent and related fees, are set forth on Exhibit C-1 at pages 29 and 30, Exhibit C-2 at page 22, Exhibit C-3 at page 19, Exhibit C-4 at page 19, and Exhibit C-5 at page 7. Summaries of Sheppard's expenses are set forth on Exhibit C-1 at pages 31 and 32, Exhibit C-2 at pages

23 and 24, Exhibit C-3 at page 20, Exhibit C-4 at page 20, and Exhibit C-5 at pages 8 and 9.

A summary of the Project Billing Categories used by Sheppard during the Fourth Application Period is set forth on Exhibit D. That summary includes the total professional hours spent and the total fees requested under each category.

A copy of Sheppard's letter to Alan R. Brayton and David McClain (the co-chairmen of the Committee) inviting discussion, questions, comments, concerns or objections to the Fourth Interim Application, is attached as Exhibit E.

VI.

SUMMARY OF PROFESSIONAL SERVICES RENDERED

Sheppard's attorneys spent 970.70 hours in performing the services described in the Application, at an average hourly billing rate of approximately \$587.36. Partners Michael H. Ahrens and Steven B. Sacks, and associate Michael M. Lauter, performed the majority of the work in this case.

VII.

PROJECT BILLING

A. Maintenance Of Records

In compliance with the Guidelines, Sheppard maintained its time records on a "Project Billing Category" basis. Exhibits C-1 through C-5 provide summaries of the Project Billing Categories, the total professional hours spent in each category and the total fees requested for each category.

B. Use Of Project Billing Categories

A narrative discussion of the work Sheppard performed in each Project Billing Category is set forth in the paragraphs that follow. Under the Guidelines, "[t]he maximum amount that should be included in a single category should generally be \$20,000. This cap may be exceeded where further breakdown is impractical." *See* Northern District Guidelines, at § I.3. In some instances the fees for a single category of project in this Fourth Interim Application exceeded \$20,000. This is a result of the size and scope of

1 certain of the projects Sheppard performed. Accordingly, it would be impractical to break
2 down all of the categories in this case to \$20,000 or less.

3 It is inevitable that not all matters fit precisely into one category, or that some items
4 fit appropriately into more than one category. Additionally, as in the case of telephone
5 conferences or meetings where more than one subject is discussed, a time entry dealing
6 with more than one subject must occasionally be placed in only one category. Thus, while
7 Sheppard has diligently attempted to segregate its time into the appropriate category, there
8 may be some overlap between and among categories. In some instances where an attorney
9 assigns a project to another attorney, only one of the attorneys will bill for that time.

10 A discussion of the work performed in the Project Billing Categories follows below.

11 **1. Administration**

12 Sheppard reviewed the bankruptcy case docket and calendared hearings and other
13 matters.

14 Sheppard spent a total of 0.10 hours and incurred fees totaling \$39.50 during the
15 Fourth Application Period on this Project Billing Category, as summarized on Exhibit C-4,
16 p. 2.

17 **2. Employee Matters**

18 Sheppard reviewed the objections filed to the Debtor's motion to appoint a
19 Conflicts Executive (the "Conflicts Executive Motion"), researched various of the legal
20 issues posed, conferred with the Committee regarding the issues raised by the objections,
21 and coordinated a response to the objections with the Debtor's counsel and the Futures
22 Representative's counsel through several telephone and email conferences. Further,
23 Sheppard negotiated with the U.S. Trustee and with the insurers who had objected to the
24 Conflicts Executive Motion to attempt to resolve their objections. Sheppard also
25 negotiated with the Debtor over further revisions to the term sheet for the employment of
26 the Conflicts Executive in order to address concerns of the Committee.

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1 Sheppard spent a total of 24.90 hours and incurred fees totaling \$15,914.50 during
2 the Fourth Application Period on this Project Billing Category, as summarized on
3 Exhibit C-1. p.4.

4 **3. Insurance Issues**

5 Sheppard reviewed, researched and responded to questions of the Debtor's insurers
6 on the Plan, and met with the Committee regarding issues posed by the insurers. Sheppard
7 also reviewed pre-petition settlements with certain of the Debtor's insurers, coordinated
8 with the Committee and the Debtor regarding the Committee's position on said
9 settlements, reviewed and conferred with the Committee regarding the Debtor's insurers'
10 objections to said settlements, and prepared for and advocated for the Committee at the
11 hearing on said settlements.

12 Sheppard spent a total of 16.60 hours and incurred fees totaling \$11,306.00 during
13 the Fourth Application Period on this Project Billing Category, as summarized on
14 Exhibit C-2, p.3, Exhibit C-3, p.2, and Exhibit C-5, p.2.

15 **4. Case Administration**

16 Sheppard maintained updated lists of addresses and service lists of parties in the
17 case and conferred with parties regarding the same. Sheppard also obtained documents
18 from the Court's electronic docket on PACER regarding this bankruptcy case.

19 Sheppard spent a total of 1.60 hours and incurred fees totaling \$587.00 during the
20 Fourth Application Period on this Project Billing Category, as summarized on Exhibit C-2,
21 p.3, and Exhibit C-3, p.3.

22 **5. Chapter 11 Trustee Issues**

23 In the same pleading in which the U.S. Trustee objected to the Debtor's Conflicts
24 Executive Motion, the U.S. Trustee also filed a countermotion to appoint a chapter 11
25 trustee. At this point in the case, the Committee had expended significant efforts drafting,
26 negotiating and finalizing the Plan, Disclosure Statement, and all related trust and matrix
27 documents with the Debtor, the Futures Representative and various other parties in
28 interest. The Committee felt strongly that a chapter 11 trustee was not warranted, and that

1 the appointment of a chapter 11 trustee would cause significant delays in the plan
2 confirmation process thereby injuring the Committee's constituents of sick and dying
3 asbestos victims by delaying recovery to them.

4 Sheppard thus worked quickly and tirelessly to research, draft and coordinate with
5 the other Plan Proponents (the Debtor and the Futures Representative) to draft a response
6 to the U.S. Trustee's Motion. Sheppard also reached out to the U.S. Trustee to explain the
7 status of the parties' efforts in the case and attempt to work out the U.S. Trustee's issues
8 with the Conflicts Executive Motion and the Debtor's management. Certain of the
9 Debtor's insurers then filed a lengthy joinder to the U.S. Trustee's motion. Sheppard again
10 performed a significant amount of factual and legal research and drafted a response to that
11 joinder, and coordinated with the other Plan Proponents regarding the same. When the
12 Debtor's insurers filed another lengthy supplement to their joinder, Sheppard again
13 performed significant research and prepared a response to said supplement. During this
14 entire time, Sheppard also kept in constant communication with the Committee regarding
15 the issues raised in the trustee motion, the status of negotiations and efforts to resolve those
16 issues, and the formulation of various strategies in connection therewith.

17 Sheppard also prepared for and advocated for the Committee at the hearing on the
18 Trustee Motion and the Conflicts Executive Motion. The end result was a very positive
19 one for the Committee and the progress of this bankruptcy case. The Trustee Motion was
20 denied, and the Conflicts Executive Motion granted. After the hearing, Sheppard also
21 reviewed and commented on the form of orders denying the Trustee Motion and granting
22 the Conflicts Executive Motion, and coordinated with the Debtor regarding a response to
23 the objections filed by certain of the Debtor's insurers to said orders.

24 Sheppard spent a total of 254.40 hours and incurred fees totaling \$136,622.00
25 during the Fourth Application Period on this Project Billing Category, as summarized on
26 Exhibit C-1, p. 13, Exhibit C-2, p.4, and Exhibit C-5, p. 3.

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1 **6. Settlement Matters**

2 Sheppard reviewed pleadings regarding two settlements with the Debtor's insurers,
3 coordinated with the Debtor and the Futures Representative regarding said settlements,
4 attended the court hearing on approval of the settlements, and coordinated with the parties
5 regarding the form of order approving the settlements.

6 Sheppard spent a total of 2.30 hours and incurred fees totaling \$1,449.00 during the
7 Fourth Application Period on this Project Billing Category, as summarized on Exhibit C-3,
8 p.3.

9 **7. Relief from Stay/Adequate Protection**

10 The Debtor filed a motion for relief from stay to continue with Phase III of the state
11 court insurance coverage litigation prior to the Fourth Application Period in May 2010.
12 The hearing on this motion was on June 29, 2010 though, so during the Fourth Application
13 Period, Sheppard represented the Committee at the hearing on the motion and also
14 reviewed and revised the form of order granting the motion.

15 Sheppard spent a total of 1.60 hours and incurred fees totaling \$1,008.00 during the
16 Fourth Application Period on this Project Billing Category, as summarized on Exhibit C-1,
17 p.14

18 **8. Case Administration – General**

19 Sheppard monitored the electronic docket and coordinated regarding filings and
20 next steps for the Committee in this bankruptcy case.

21 Sheppard spent a total of 1.60 hours and incurred fees totaling \$316.00 during the
22 Fourth Application Period on this Project Billing Category, as summarized on Exhibit C-1,
23 p. 15

24 **9. Committee Matters/Communications**

25 Sheppard coordinated and communicated with the Committee members regarding
26 all aspects of the case, including the letter sent to the U.S. Trustee on the Trustee Motion
27 and Conflicts Executive Motion, various issues related to the Plan and necessary revisions
28 to drafts of the Plan, and issues raised in further negotiations concerning the Plan after it

1 was filed. Sheppard also coordinated with the Committee and drafted all necessary
2 resolutions, consents, minutes and other documents to form a subcommittee for the
3 purpose of considering a particular matter.

4 Sheppard spent a total of 16.20 hours and incurred fees totaling \$10,432.50 during
5 the Fourth Application Period on this Project Billing Category, as summarized on
6 Exhibit C-1, p.16, Exhibit C-2, p.6, Exhibit C-3, p.4, and Exhibit C-4, p.3.

7 **10. Rule 2019 Issues**

8 On July 14, 2010, certain of the Debtor's insurers filed a motion to compel counsel
9 for asbestos plaintiffs to submit statements under Federal Rule of Bankruptcy
10 Procedure 2019. Sheppard reviewed the insurers' motion and researched and drafted a
11 response to the motion. Sheppard also counseled the Committee on the issues raised, and
12 negotiated with the insurers regarding potential resolutions. Further, Sheppard conferred
13 with the Debtor's counsel regarding the issues raised in the insurers' motion, and drafted
14 form 2019 statements for asbestos plaintiffs' counsel to file, and researched related issues
15 regarding the content of the Rule 2019 statements.

16 Sheppard spent a total of 21.20 hours and incurred fees totaling \$11,530.50 during
17 the Fourth Application Period on this Project Billing Category, as summarized on
18 Exhibit C-2, p.7, Exhibit C-3, p.5, Exhibit C-4, p.3, and Exhibit C-5, p.4.

19 **11. Claims and Plan**

20 Sheppard reviewed court decisions impacting individual claims and impacting the
21 treatment of certain claims, and also coordinated with the Debtor's counsel regarding
22 correspondence from the Debtor's insurers addressing claims issues.

23 Sheppard spent a total of 1.70 hours and incurred fees totaling \$1,071.00 during the
24 Fourth Application Period on this Project Billing Category, as summarized on Exhibit C-1,
25 p.16.

26 **12. Claims - Unsecured**

27 Sheppard reviewed issues relating to unsecured claims in this case and conferred
28 regarding the same.

1 Sheppard spent a total of 1.80 hours and incurred fees totaling \$1,386.00 during the
2 Fourth Application Period on this Project Billing Category, as summarized on Exhibit C-5,
3 p.3.

4 **13. Claims Administration/Objections**

5 Sheppard reviewed a draft objection to certain unsecured claims in the bankruptcy
6 case and conferred with the Futures Representative's counsel regarding the same.
7 Sheppard also reviewed a draft objection to another claim in the bankruptcy case,
8 researched the same, and participated in conference calls with the parties regarding the
9 potential objection.

10 Sheppard spent a total of 8.40 hours and incurred fees totaling \$ during the Fourth
11 Application Period on this Project Billing Category, as summarized on Exhibit C-3, p.5,
12 and Exhibit C-4, p.5.

13 **14. Ballot Issues**

14 In a typical bankruptcy case, plan proponents utilize the form of ballot set forth in
15 Official Form B14. However, in asbestos bankruptcies specialized forms of ballots are
16 often used due to the sheer number of claims and the varying types of claims and
17 specialized distribution procedures unique to each. Sheppard conducted significant
18 research relating to the use of specialized ballots in asbestos cases and drafted form ballots
19 to use along with voting procedures and a motion to approve the ballots. Sheppard also
20 participated in multiple phone conferences and email correspondences with co-counsel, the
21 Committee and the other Plan Proponents to revise the ballots, voting procedures and
22 motion until all parties' concerns were addressed. Sheppard also reviewed and conferred
23 regarding the objections to the ballot motion that were filed by certain of the Debtor's
24 insurers.

25 Sheppard spent a total of 54.40 hours and incurred fees totaling \$25,331.50 during
26 the Fourth Application Period on this Project Billing Category, as summarized on
27 Exhibit C-1, p. 17, and Exhibit C-2, p.9, and Exhibit C-3, p.6.
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1 **15. Disclosure Statement**

2 Sheppard coordinated with the Debtor's counsel, the Futures Representative's
3 counsel, and various other parties to revised and finalize the Disclosure Statement, which
4 Sheppard filed on June 14, 2010. Sheppard also prepared and filed the notice of hearing
5 on the Disclosure Statement, which was served on all creditors. Sheppard also reviewed
6 and coordinated with the other Plan Proponents regarding the bullet point objections sent
7 by the Debtor's insurers. Sheppard met with the Debtor's insurers in an attempt to resolve
8 the issues raised in their bullet point objections, and maintained in constant contact with
9 the Committee regarding all of the foregoing. Further, Sheppard coordinated with the
10 other Plan Proponents and the Debtor's insurers regarding continued hearings on the
11 Disclosure Statement and drafted stipulations continuing the Disclosure Statement hearing.
12 Sheppard also conducted additional researched and revised a working draft of an amended
13 Disclosure Statement based on further discussions with the parties in interest and further
14 developments in the case.

15 Sheppard spent a total of 31.90 hours and incurred fees totaling \$21,412.00 during
16 the Fourth Application Period on this Project Billing Category, as summarized on
17 Exhibit C-1, p.19, Exhibit C-3, p.7, Exhibit C-4, p.6, and Exhibit C-5, p.4.

18 **16. Plan of Reorganization**

19 Sheppard took the lead in drafting and coordinating all matters regarding the Plan of
20 Reorganization that Sheppard filed on behalf of the Committee and the other Plan
21 Proponents on June 14, 2010. The Plan and all of its related documents, including the trust
22 distribution procedures and the matrix, were the culmination of negotiations extending
23 back prior to the filing of the bankruptcy case, and the product of several months of
24 drafting and negotiations over specific language and provisions. Sheppard participated in
25 numerous conferences and negotiations regarding the Plan in the weeks leading up to its
26 filings, and has continued to work hard on the plan confirmation process after the filing.
27 Sheppard also conducted significant research on Plan issues both before and after the filing
28 of the Plan.

1 Sheppard negotiated and prepared term sheets for settlements reflected in the Plan,
2 and communicated closely with the Committee members regarding said settlements.
3 Certain of these negotiations have continued to the present day, and have included
4 extensive conferences, correspondences, analysis and in person meetings. Sheppard has
5 worked closely with the Committee's financial consultants on these and other issues.

6 Sheppard also negotiated with the insurers both before and after the filing of the
7 Plan regarding the insurers' comments to the draft Plan that Sheppard distributed to the
8 insurers in May 2010, including an in person meeting with the insurers concerning the Plan
9 and the insurers' term sheet of provisions they would like to see in a plan. Sheppard then
10 coordinated with the Plan Proponents, co-counsel and the Committee to address the
11 various issues in the insurers' term sheet and revised term sheet, researched issues that
12 arose in connection with said term sheet and proposed revisions, and prepared a response
13 to the term sheet. These negotiations over the Plan continued throughout the Fourth
14 Application Period, and included multiple in person meetings. These extensive
15 negotiations have involved multiple revisions to the working draft of the Plan, and
16 continue today as the parties seek to resolve issues related to the Plan and facilitate the
17 plan confirmation process.

18 Sheppard also reviewed and revised drafts of the Debtor's motion to extend
19 exclusivity, coordinated with the Plan Proponents and the Committee regarding said
20 motion, and represented the Committee's interests at the hearing on the motion, which was
21 granted.

22 Sheppard spent a total of 338.60 hours and incurred fees totaling \$220,829.50
23 during the Fourth Application Period on this Project Billing Category, as summarized on
24 Exhibit C-1, p.24, Exhibit C-2, p.15, Exhibit C-3, p.12, Exhibit C-4, p.11, and Exhibit C-5,
25 p.5.

26 **17. Bankruptcy Court Litigation**

27 Sheppard conferred with the Debtor and with the Committee regarding a stipulation
28 between the Committee and the Debtor to assign the estate's claims against Clay Gregory

1 and Monte Travis to the Committee. Sheppard then researched and drafted a motion to
2 approve said stipulation. Sheppard also drafted and coordinated with the various parties in
3 interest and the Court regarding stipulations to continue hearings on various motions and
4 the Disclosure Statement so as to permit further settlement negotiations. Finally, Sheppard
5 researched and drafted a reply in support of the Debtor's Third Motion to Extend
6 Exclusivity.

7 Sheppard spent a total of 20.10 hours and incurred fees totaling \$9,645.00 during
8 the Third Application Period on this Project Billing Category, as summarized on
9 Exhibit C-1, p.25, Exhibit C-2, p.16, Exhibit C-3, p.13, and Exhibit C-4, p.13.

10 **18. Deposition**

11 Sheppard reviewed and prepared materials in advance of the deposition of David J.
12 Gordon, which Sheppard attended.

13 Sheppard spent a total of 0.30 hours and incurred fees totaling \$118.50 during the
14 Fourth Application Period on this Project Billing Category, as summarized on Exhibit C-1,
15 p.25.

16 **19. Relief from Stay Litigation**

17 Sheppard reviewed the draft relief from stay order regarding the Phase III insurance
18 coverage trial, conferred with the Debtor regarding the issues posed by the insurers'
19 comments to the same, and provided further comments to the order. Sheppard also
20 conferred with the parties regarding a further stay relief matter and stipulated to the
21 continuance of the same.

22 Sheppard spent a total of 2.40 hours and incurred fees totaling \$1,778.00 during the
23 Fourth Application Period on this Project Billing Category, as summarized on Exhibit C-2,
24 p.16, and Exhibit C-5, p.6.

25 **20. State Court Litigation**

26 Sheppard's attorneys coordinated regarding a motion to approve a stipulation.
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1 Sheppard spent a total of 0.10 hours and incurred fees totaling \$39.50 during the
2 Fourth Application Period on this Project Billing Category, as summarized on Exhibit C-3,
3 p.13.

4 **21. Motion to Approve Compromise of Controversy**

5 Sheppard conferred and coordinated with the Debtor regarding its motions to
6 approve two pre-petition settlements, and drafted and filed responses in support of said
7 motions.

8 Sheppard spent a total of 3.00 hours and incurred fees totaling \$1,672.50 during the
9 Fourth Application Period on this Project Billing Category, as summarized on Exhibit C-2,
10 p.17.

11 **22. Professionals' Compensation (Other than Sheppard)**

12 Sheppard reviewed the professionals' third interim fee applications and updated the
13 Committee regarding the same. Sheppard also negotiated with the Debtor's counsel
14 regarding alternative compensation arrangements and strategized regarding said matter
15 with the Committee. Sheppard reviewed and coordinated with the Committee's co-counsel
16 regarding Cover Sheet Applications and filed and served the same for co-counsel each
17 month during the Fourth Application Period. Sheppard also prepared a draft Cover Sheet
18 Application for the Committee's special counsel and filed the same. Finally, Sheppard
19 also conferred with the Committee's financial consultant regarding local guidelines and the
20 Cover Sheet Application process, reviewed and redacted the financial consultant's invoices
21 for privileged information, and filed and served the financial consultant's Cover Sheet
22 Application.

23 Sheppard spent a total of 26.10 hours and incurred fees totaling \$13,998.50 during
24 the Fourth Application Period on this Project Billing Category, as summarized on Exhibit
25 C-1, p.26, Exhibit C-2, p.17, Exhibit C-3, p.14, Exhibit C-4, p.15, and Exhibit C-5, p.6.

26 **23. Professionals' Employment (Other than Sheppard)**

27 Sheppard interviewed several financial consultants to advise the Committee and the
28 Futures Representative in connection with the Plan confirmation process. Sheppard had

1 multiple phone conferences and emails with the Committee regarding candidates and once
2 Charter Oak Financial Consultants, LLC was selected as the candidate, Sheppard
3 negotiated the terms of Charter Oak's employment and researched Charter Oak's
4 background. Sheppard then drafted and filed an application to employ Charter Oak, along
5 with all supporting declarations and documents. The application was approved and
6 Charter Oak, which began work immediately after the application was filed, has aided the
7 Committee and the Futures Representative in analysis of various Plan confirmation issues.

8 Sheppard also prepared an amended application to employ Mark Abelson's firm,
9 Campagnoli, Abelson & Campagnoli, as special counsel to the Committee. This
10 application was also approved by the Court.

11 Sheppard spent a total of 44.50 hours and incurred fees totaling \$28,015.00 during
12 the Fourth Application Period on this Project Billing Category, as summarized on Exhibit
13 B, p. 19, Exhibit C, p.17, Exhibit D, p.16, and Exhibit E, p.7.

14 **24. Sheppard Compensation**

15 Sheppard prepared and filed Cover Sheet Applications in accordance with this
16 Court's Knudsen Order every month during the Fourth Application Period. Sheppard also
17 prepared, filed and attended the hearing on its Third Interim Fee Application, which was
18 approved by the Court after a hearing on July 26, 2010. Finally, Sheppard reviewed its
19 bills attached to such applications and redacted them for privileged information.

20 Sheppard spent a total of 63.40 hours and incurred fees totaling \$25,542.00 during
21 the Fourth Application Period on this Project Billing Category, as summarized on
22 Exhibit A, p.29, Exhibit B, p.21, Exhibit C, p.18, Exhibit D, p.17, and Exhibit E, p.7.

23 **25. Executory Contract – Analysis**

24 Sheppard researched and reviewed issues relating to the Debtor's agreement with
25 Flintkote for the retention of David Gordon as the Debtor's CEO. Sheppard then engaged
26 in extensive negotiations and discussions regarding proposed revisions the agreement with
27 Flintkote with the Debtor's counsel, the Futures Representative's counsel, and the
28 Conflicts Executive.

1 Sheppard spent a total of 29.90 hours and incurred fees totaling \$22,323.00 during
2 the Fourth Application Period on this Project Billing Category, as summarized on
3 Exhibit B, p.21, and Exhibit D, p.19.

4 **26. Matrix/TDP Issues**

5 Sheppard researched issues relating to the Trust Distribution Procedures attached to
6 the Plan.

7 Sheppard spent a total of 2.00 hours and incurred fees totaling \$730.00 during the
8 Fourth Application Period on this Project Billing Category, as summarized on Exhibit B,
9 p.18.

10 **27. Experts – Preparation of Expert Opinions**

11 Sheppard worked with Dr. Mark Peterson to gather materials necessary for the
12 preparation of his expert testimony regarding the Debtor's asbestos claims that the
13 Committee has requested in connection with the plan confirmation process.

14 Sheppard spent a total of 1.60 hours and incurred fees totaling \$1,008.00 during the
15 Fourth Application Period on this Project Billing Category, as summarized on Exhibit B,
16 p.19.

17 **VIII.**

18 **EXPENSE REIMBURSEMENT**

19 Sheppard seeks expense reimbursement for costs totaling \$13,965.62. Summaries
20 of expenses advanced by Sheppard and detailed statements of costs advanced by Sheppard
21 are set forth on the attached Exhibit C-1, at pages 31-32, Exhibit C-2, at pages 23 and 24,
22 Exhibit C-3, at page 20, Exhibit C-4, at page 20, and Exhibit C-5, at pages 8 and 9. These
23 costs include photocopying, computerized legal research, telephone, courier service and
24 postage. Such expenses are billed at the actual cost to Sheppard.

25 Although Sheppard charges some of its non-bankruptcy clients for secretarial
26 overtime, word processing costs and incoming faxes, Sheppard has not sought recovery of
27 those costs from the Debtor's estate and those items have not been included on Exhibits C-
28 1 through C-5. Sheppard's internal billing system is designed to bill facsimile charges and

1 long distance charges together for all of its clients. Sheppard is thus unable to separate its
2 facsimile and long distance charges for this matter. Sheppard does not charge for
3 facsimile, other than the actual cost of any long-distance phone charges. Sheppard is
4 seeking \$166.79 for both facsimile and long distance charges – a sum that Sheppard
5 believes is reasonable given the nature of the case and the services rendered on behalf of
6 the Debtor. Sheppard believes that amount is significantly lower than the amount to be
7 expected in most cases of this size. Sheppard attributes that savings to Sheppard's policy
8 of scanning the documents in this case into PDF format in order to e-mail those documents
9 to various parties. Sheppard does not charge for the scanning of those documents.

10 Sheppard uses the services of Xerox Corporation ("Xerox") for its in-house
11 photocopy services. Sheppard has billed the estate at a rate of 25¢ per page for copies,
12 which is the normal cost that Sheppard charges its non-bankruptcy clients. Sheppard sends
13 photocopying and mailing projects to outside vendors when such vendors are capable of
14 providing service more efficiently and economically than Sheppard's in-house service
15 providers. Sheppard bills the estate for such projects at the actual cost to Sheppard.

16 IX.

17 CONCLUSION

18 WHEREFORE, Sheppard prays that the Court enter an order:

19 (1) Granting interim approval of aggregate compensation sought in the Fourth
20 Interim Application totaling \$584,118.62, consisting of total professional fees of
21 \$570,153.00 and expenses of \$13,965.62;

22 (2) Ratifying any payments previously made to Sheppard for the Fourth
23 Application Period pursuant to the Knudsen Order, which payments as of the filing of this
24 Fourth Interim Application totaled \$69,276.88, consisting of \$63,672.74 in fees and
25 \$5,604.14 in expenses;

26 (3) Authorizing the Debtor to make immediate payment to Sheppard of the
27 \$514,841.74 in allowed and outstanding amounts approved and unpaid, which amount
28 consists of (a) \$490,566.76 in fees and \$6,340.79 in expenses not yet paid from

1 Sheppard's monthly Cover Sheet Applications; and (b) \$17,934.19, consisting of
2 \$15,913.50 in fees and \$2,020.69 in expenses, incurred in the Fourth Application Period
3 and not previously billed;

4 (4) Authorizing the Debtor to pay Sheppard all amounts sought in the Fourth
5 Interim Application and not yet paid to Sheppard; and

6 (5) Granting such other and further relief as the Court may deem just and proper.

7 Dated: October 29, 2010

8 SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

9
10 By /s/ Michael H. Ahrens

MICHAEL H. AHRENS

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12 Attorneys for Official Committee of Unsecured
13 Creditors of Plant Insulation Company
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